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Applicants: Matthieu Guitton *et al.*

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For: **METHODS FOR THE
TREATMENT OF TINNITUS INDUCED
BY COCHLEAR EXCITOTOXICITY**

Confirmation No.: 1803

Examiner: Jennifer Kim

Art Unit: 1617

Attorney Docket No.: 067802-3000-001

SECOND SUPPLEMENTAL RESPONSE AND AMENDMENT UNDER 37 C.F.R. § 1.111

This paper is a Second Supplemental Response and Amendment to the Response filed September 30, 2009 in response to the non-Final Office Action mailed on April 1, 2009.

It is also in response to the Notice of Non-Compliant Amendment under 37 C.F.R. § 1.121 mailed January 11, 2010 ("First Notice") with respect to the Response filed September 30, 2009 and an additional Notice of Non-Compliant Amendment under 37 C.F.R. § 1.121 mailed January 26, 2010 ("Second Notice"). Both the First and Second Notices set forth a one month period for response.

In response to the First and Second Notices, Applicants resubmit herewith the Supplemental Response and Amendment filed January 7, 2010 making amendments to the claims with respect to how they stood December 29, 2008.

Applicants respectfully request entry of the amendments and remarks described herein.

Amendments to the Claims begin on page 2.

Remarks begin on page 4.